

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 448 be amended to read as follows:

- 1 Page 6, after line 42, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-1.1-12.1-2.5, AS AMENDED BY P.L.154-2006,
- 3 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JULY 1, 2009]: Sec. 2.5. (a) If a designating body finds that an area in
- 5 its jurisdiction is an economic revitalization area, it shall either:
- 6 (1) prepare maps and plats that identify the area; or
- 7 (2) prepare a simplified description of the boundaries of the area
- 8 by describing its location in relation to public ways, streams, or
- 9 otherwise.
- 10 (b) After the compilation of the materials described in subsection
- 11 (a), the designating body shall pass a resolution declaring the area an
- 12 economic revitalization area. The resolution must contain a description
- 13 of the affected area and be filed with the county assessor. A resolution
- 14 adopted after June 30, 2000, may include a determination of the
- 15 number of years a deduction under section 3, 4.5, or 4.8 of this chapter
- 16 is allowed.
- 17 (c) After approval of a resolution under subsection (b), the
- 18 designating body shall do the following:
- 19 (1) Publish notice of the adoption and substance of the resolution
- 20 in accordance with IC 5-3-1.
- 21 (2) File the following information with each taxing unit that has
- 22 authority to levy property taxes in the geographic area where the
- 23 economic revitalization area is located:
- 24 (A) A copy of the notice required by subdivision (1).

(B) A statement containing substantially the same information as a statement of benefits filed with the designating body before the hearing required by this section under section 3, 4.5, or 4.8 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing. After considering the evidence, the designating body shall take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding the resolution. **Except as provided in subsection (f),** this determination is final except that an appeal may be taken and heard as provided under subsections (d) and (e).

(d) A person who filed a written remonstrance with the designating body under this section and who is aggrieved by the final action taken may, within ten (10) days after ~~that the~~ final action **of the designating body or the fiscal body under subsection (f),** initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the order of the designating body **or fiscal body** and the person's remonstrance against that order, together with the person's bond conditioned to pay the costs of the person's appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications of the economic revitalization area law. The burden of proof is on the appellant.

(e) An appeal under this section shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body **or fiscal body** or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

(f) A determination made under subsection (c) after June 30, 2009, by the designating body of a county containing a consolidated city must be approved or rejected by the county fiscal body if the resolution awards a deduction under section 3 of this chapter for the redevelopment or rehabilitation of real property. The decision of the county fiscal body to approve or reject the designating body's determination is final, except that an appeal may be taken and heard as provided under subsections (d) and (e).

SECTION 4. IC 6-1.1-12.1-3, AS AMENDED BY P.L.99-2007, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) An applicant must provide a statement of benefits to the designating body. If the designating body requires information from the applicant for economic revitalization area status for use in making its decision about whether to designate an economic revitalization area, the applicant shall provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter. Otherwise, the statement of benefits form must be submitted to the designating body before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction under this chapter. The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

- (1) A description of the proposed redevelopment or rehabilitation.
- (2) An estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the redevelopment or rehabilitation and an estimate of the annual salaries of these individuals.
- (3) An estimate of the value of the redevelopment or rehabilitation.

With the approval of the designating body, the statement of benefits may be incorporated in a designation application. Notwithstanding any other law, a statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

(b) The designating body must review the statement of benefits required under subsection (a). **Subject to section 2.5(f) of this chapter**, the designating body shall determine whether an area should be designated an economic revitalization area or whether a deduction should be allowed, based on (and after it has made) the following findings:

- (1) Whether the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of that nature.
- (2) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.
- (3) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.
- (4) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.
- (5) Whether the totality of benefits is sufficient to justify the deduction.

1 A designating body may not designate an area an economic
 2 revitalization area or approve a deduction unless the findings required
 3 by this subsection are made in the affirmative.

4 (c) Except as provided in subsections (a) through (b), the owner of
 5 property which is located in an economic revitalization area is entitled
 6 to a deduction from the assessed value of the property. If the area is a
 7 residentially distressed area, the period is not more than five (5) years.
 8 For all other economic revitalization areas designated before July 1,
 9 2000, the period is three (3), six (6), or ten (10) years. For all economic
 10 revitalization areas designated after June 30, 2000, the period is the
 11 number of years determined under subsection (d). The owner is entitled
 12 to a deduction if:

13 (1) the property has been rehabilitated; or

14 (2) the property is located on real estate which has been
 15 redeveloped.

16 The owner is entitled to the deduction for the first year, and any
 17 successive year or years, in which an increase in assessed value
 18 resulting from the rehabilitation or redevelopment occurs and for the
 19 following years determined under subsection (d). However, property
 20 owners who had an area designated an urban development area
 21 pursuant to an application filed prior to January 1, 1979, are only
 22 entitled to a deduction for a five (5) year period. In addition, property
 23 owners who are entitled to a deduction under this chapter pursuant to
 24 an application filed after December 31, 1978, and before January 1,
 25 1986, are entitled to a deduction for a ten (10) year period.

26 (d) For an area designated as an economic revitalization area after
 27 June 30, 2000, that is not a residentially distressed area, the designating
 28 body shall determine the number of years for which the property owner
 29 is entitled to a deduction. However, the deduction may not be allowed
 30 for more than ten (10) years. This determination shall be made:

31 (1) as part of the resolution adopted under section 2.5 of this
 32 chapter; or

33 (2) by resolution adopted within sixty (60) days after receiving a
 34 copy of a property owner's certified deduction application from
 35 the county auditor. A certified copy of the resolution shall be sent
 36 to the county auditor who shall make the deduction as provided
 37 in section 5 of this chapter.

38 A determination about the number of years the deduction is allowed
 39 that is made under subdivision (1) is final and may not be changed by
 40 following the procedure under subdivision (2).

41 (e) Except for deductions related to redevelopment or rehabilitation
 42 of real property in a county containing a consolidated city or a
 43 deduction related to redevelopment or rehabilitation of real property
 44 initiated before December 31, 1987, in areas designated as economic
 45 revitalization areas before that date, a deduction for the redevelopment
 46 or rehabilitation of real property may not be approved for the following

- 1 facilities:
- 2 (1) Private or commercial golf course.
- 3 (2) Country club.
- 4 (3) Massage parlor.
- 5 (4) Tennis club.
- 6 (5) Skating facility (including roller skating, skateboarding, or ice
- 7 skating).
- 8 (6) Racquet sport facility (including any handball or racquetball
- 9 court).
- 10 (7) Hot tub facility.
- 11 (8) Suntan facility.
- 12 (9) Racetrack.
- 13 (10) Any facility the primary purpose of which is:
- 14 (A) retail food and beverage service;
- 15 (B) automobile sales or service; or
- 16 (C) other retail;
- 17 unless the facility is located in an economic development target
- 18 area established under section 7 of this chapter.
- 19 (11) Residential, unless:
- 20 (A) the facility is a multifamily facility that contains at least
- 21 twenty percent (20%) of the units available for use by low and
- 22 moderate income individuals;
- 23 (B) the facility is located in an economic development target
- 24 area established under section 7 of this chapter; or
- 25 (C) the area is designated as a residentially distressed area.
- 26 (12) A package liquor store that holds a liquor dealer's permit
- 27 under IC 7.1-3-10 or any other entity that is required to operate
- 28 under a license issued under IC 7.1. This subdivision does not
- 29 apply to an applicant that:
- 30 (A) was eligible for tax abatement under this chapter before
- 31 July 1, 1995;
- 32 (B) is described in IC 7.1-5-7-11; or
- 33 (C) operates a facility under:
- 34 (i) a beer wholesaler's permit under IC 7.1-3-3;
- 35 (ii) a liquor wholesaler's permit under IC 7.1-3-8; or
- 36 (iii) a wine wholesaler's permit under IC 7.1-3-13;
- 37 for which the applicant claims a deduction under this chapter.
- 38 (f) This subsection applies only to a county having a population of
- 39 more than two hundred thousand (200,000) but less than three hundred
- 40 thousand (300,000). Notwithstanding subsection (e)(11), in a county
- 41 subject to this subsection a designating body may, before September 1,
- 42 2000, approve a deduction under this chapter for the redevelopment or
- 43 rehabilitation of real property consisting of residential facilities that are
- 44 located in unincorporated areas of the county if the designating body
- 45 makes a finding that the facilities are needed to serve any combination
- 46 of the following:

- 1 (1) Elderly persons who are predominately low-income or
2 moderate-income persons.
3 (2) Persons with a disability.
4 A designating body may adopt an ordinance approving a deduction
5 under this subsection only one (1) time. This subsection expires
6 January 1, 2011."
7 Renumber all SECTIONS consecutively.
 (Reference is to ESB 448 as printed April 10, 2009.)

Representative Pryor